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ABSTRACT

As a result of an Iowa state mandate for budgeting of school library media centers, the publication "Planning the School Library Media Center Budget" was updated in 1991. Since that time, the Uniform Financial Accounting's document has phased in a management information system which includes different numbers and dimensions from those available in 1991. This edition of the publication includes those new numbers and dimensions, and reflects the prices and philosophies of the end of the 20th century. A summary of past departmental policy statements and planning procedures for budgeting is followed by topical sections on: budget initiation, budget format, and budget components. Sample material replacement cycles and sample costs for selected library media for elementary, junior high/middle schools, senior high schools, and area colleges are given for basic, initial or phase one collections for cycles from two years to thirty-three and one third years. A sample budget proposal for a junior-senior high school with a student enrollment of 500 and a budget template are provided. An appendix outlines budget codes typically used in library media programs from "Uniform Financial Accounting for Iowa LEAs, 1991." (MAS)

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PLANNING THE SCHOOL LIBRARY MEDIA CENTER BUDGET

by

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IOWA DEPARTMENT OF EDUCATION
October 1994

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PLANNING THE SCHOOL LIBRARY MEDIA CENTER BUDGET

Prepared for the Iowa Department of Education
to assist school library media specialists
and school administrators
in planning for maintenance
and development of School Library Media Programs

By Betty Jo Buckingham

with technical assistance from
Susan McCurdy

IOWA DEPARTMENT OF EDUCATION
October 1994

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PLANNING THE SCHOOL LIBRARY MEDIA CENTER BUDGET

Introduction

Since 1969 when the first publication in the **Plan for Progress in the Media Center** series was published by the Iowa Department of Public Instruction, the Department has emphasized the need for planning. Planning guides were provided for both the **Plan for Progress in the Media Center, K-6** and **Plan for Progress in the Media Center, 7-12**. The planning guides for these publications included a section on budgets which encouraged budgeting "to maintain collection and to reach goals established." **Weeding The School Library Media Collections**, published by the Department in 1984 placed particular emphasis on the need for regular replacement to keep collections current and useful. The latest editions of these documents, **Plan for Progress in the Library Media Center, P-K - 12** (Iowa Department of Education, 1992) and **Weeding The School Library Media Collections** (Iowa Department of Education, 1994) continue the emphasis on planning and budgetiing.

"School Library Media Budgets: A Suggested Replacement Formula for Materials," first published in 1980, also emphasized the need for planning. This budget document was used in workshops in response to concern for the increasing age of library materials in school library media centers. The 1984 and 1991 editions of **Planning the School Library Media Center Budget** were essentially revisions of this earlier document.

The "General Accreditation Standards" for Iowa schools, Chapter 12, applicable July 1, 1989, address the need for budgeting for the library media program. 12.5(22) *School media center and required staff*, states in part:

> The board shall establish and operate a media services program to support the total curriculum. Each attendance center shall have a media center except that attendance centers sharing a physical facility could have a single media center. The board shall adopt a policy and procedure for selection, replacement [*emphasis added*], gift acceptance, weeding and reconsideration of school media center and text materials. The collection shall foster a nonsexist, multicultural approach for curriculum studies and individual interests. The budget for each media center shall include funds for replacing and updating materials [*emphasis added*].

With the coming of this mandate for budgeting it seemed especially appropriate and practical to update **Planning The School Library Media Center Budget**. This was done in 1991. Since that time the **Uniform Financial Accounting** document has phased in a management information system which includes different numbers and dimensions from those available in 1991. This edition of **Planning The School Library Media Center Budget** includes those new numbers and dimensions and reflects the prices and philosophies of the end of the Twentieth Century. The editor wishes to acknowledge the assistance of Susan McCurdy, Consultant,School Administration, Bureau of School Administration and Accreditation in preparing the sections of this document related to the **Uniform Financial Accounting** document.

Whatever budgeting system a school district uses; whether the budget is centralized or decentralized, school personnel including the library media staff should be involved in budget planning. The planning needs to include consideration of the the mission and strategic plans and/or goals and objectives of the district, the school, and of the particular programs involved, both for the year under consideration, and for the future.

Budget Initiation

Leadership for budget planning comes from the appropriate administrator who should schedule budget discussions with staff and board, request budget proposals from departments or individual staff members, and set up calendars and "tickler" files to remind people to meet deadlines for budget proposals and program evaluation reports. This may be the superintendent, or with site-based management, the building principal.

School principals, library media specialists and department heads should be consulted about the needs and requirements of their programs. In fact, democratic budgeting provides for participation of all professional staff, custodians, and clerical employees, thus allowing the school budget to reflect the needs of the entire school system. Consulting their staffs will not only assure superintendents of receiving much needed information but also contribute to the morale and status of employees.

Whatever the economic climate, some administrators may not make a practice of providing direct opportunity or encouragement for participation in budget planning. In such cases the district and/or building level library media specialists need to assume some initiative. A carefully prepared budget proposal which includes indications of short and long range planning, addresses curriculum needs, and assumes responsibility for maintenance and needed development of services, should be helpful to any administrator. If the administrator does not request it, the library media specialist should volunteer it.

A budget proposal may not be accepted in its entirety. When district funds are limited this will be especially true. A budget proposal can still provide valuable information and the library media specialist needs to be involved in adapting a budget proposal to meet program needs and district funding.

It is clearly the responsibility of the library media specialist to determine both the probable costs of maintaining the collections and services, and of keeping up with the changing collection, staff, service and space needs, and the implications of failing to meet these maintenance and development needs. These decisions should be reported to the appropriate building or district administrator in a budget proposal.

Such budget proposals should be based on short and long range plans of the district and the building. The goals and outcomes and budget recommendations of **Plan for Progress in the Library Media Center, PK-12,** published by the Department of Education in 1992, are provided as tools and guides. **Information Power, Guidelines for School Library Media Programs**, published by the American Library Association and the Association for Educational Communications and Technology in 1988 also can "inform" budget planning.

Budget proposals should also consider evaluation of the existing programs. Such evaluation can be guided by the long range plan, by the **Plan for Progress** document and by **Information Power**.

In 1978, the Department published **Media Center Program Evaluation Document for Iowa Area Education Agencies (MEDIA)**. This document encourages the use of action research to assist in evaluation of AEAMC programs. While this publication addresses evaluation of AEAMCs, many of the techniques proposed would be suitable for districts and schools.

Budget Format

Budget proposals may need to be in the format the school district follows. Since Iowa schools must follow **Uniform Financial Accounting for Iowa LEA's** issued by the Department April 1, 1991,reprinted May1994, the examples given in **Planning the School Library Media Center Budget** use that system. The system used in the community colleges differs, but the budgeting concepts should be applicable.

Uniform Financial Accounting provides for multiple dimensions for budgeting and reporting expenditures. The "Minimum Chart of Accounts" for expenditures is:

Fund
Revenue
Function
Program
Project/Reporting
Object

Optional Expenditure dimensions are:

Level of Instruction
Facility including Operational Unit
Subject Matter
Job Classification
Special Cost Center

The codes used in the sample will use an optional code for "Level of Instruction." Since these codes are locally determined, they are not included in the code table. Both the sample and the code table in the appendix include Fund, Function, Program, Project/Reporting and Object in that order.

FUND: *A fund is a fiscal and accounting entity, with a self-balancing set of accounts recording cash and other resources, together with all related liabilities and residual equities or balances, or changes therein.* The usual fund for library media expenses is the OPERATING FUND indicated by the two digits: 11. The PPEL (Physical Plant and Equipment Levy) Fund replaces the former Schoolhouse Levy[1] and the Site Levy. The voters can vote a levy of 67 cents per thousand. A board can vote a levy of 33 cents per thousand. A school district thus could have as much as a 1.00 dollar per thousand levy, which could be used more broadly than the old levies. Some library media equipment and furnishings may be eligible for purchase with these funds. Districts may not use the activity fund for library revenues or expenditures.

SOURCE: *Revenues are classified by type and source for the various funds of an LEA. Revenues are classified into four major sources: local, intermediate, state, and federal. Revenues from local sources are the amount of money produced within the boundaries of the LEA and available to the LEA for its use.* 1000 is the overall source for local funding. Library media programs might also use funds from money raised at book sales or from PTA fund raisers. 1920 Contributions and Donations from Private Sources is a possible example. 4201 and 4202 Unrestricted Grant-in-Aid from the Federal Government Through the State are the numbers for Chapter 2 funds.

[1] A Schoolhouse levy already adopted continues until expiration so a district would not be eligible for 67 cents per thousand PPEL levy if the schoolhouse levy is still in place.

FACILITY: *This is a locally defined dimension to identify a specific operational unit or special cost center. The first two digits indicate the Level of Instruction and the last two digits indicate the Operational Unit. This is an optional expenditure dimension.*

The major components of the Level of Instruction are 10 Elementary, 20 Middle, 30 Secondary. Under Secondary, 31 is Junior High, 32, Senior High, and 39 other Secondary, e.g. 7-12.

Operational Unit is a dimension commonly used in LEA's (1) as a way to identify attendance centers; (2) as a budgetary unit or cost center designator: (3) as a means of segregating costs by building structure; and (4) as a location code for payroll check distribution. These two digits, paired with the Level of Instruction digits above form a four digit Facility Code. The local district determines the two Operational Unit digits. The sample budget will use 3972, based on the old system of 172 for a junior-senior high school.

PROGRAM: *A program is a plan of activities and procedures designed to accomplish a predetermined objective or set of objectives. The program dimension provides LEA's the framework to classify expenditures by curricular program to determine cost.* The three number program code refers to the particular curriculum area and **seldom would be used for the library media function. 000 would generally be used.**

Some of the major categories are 100 Regular Programs - Elementary/Secondary with break down by subject; 200 Special Programs; 300 Vocational Programs; 400 Cocurricular Activities. 830 Public Library Services may also be of concern to the library media program. It is defined as *Activities pertaining to the operation of public libraries by an LEA, or the provision of library services to the general public through the school library. Included are such activities as budgeting, planning and augmenting the library's collection in relation to the community, and informing the community of public library resources and services.*

FUNCTION: *The function dimension describes the activity being performed for which a service or material object is acquired. The functions of an LEA are classified into five broad areas: Instruction, Support Services, Operations of Non-Instructional Services, Facilities Acquisition and Construction Services, and Other Outlays. Functions and subfunctions consist of activities which have somewhat the same general operational objectives. Furthermore categories of activities comprising each of these divisions and subdivisions are grouped according to the principle that the activities should be combinable, comparable, relatable, and mutually exclusive.*

The explanation or definitions from **Uniform Financial Accounting System** which most nearly relate to library media codes are:

2220 Educational Media Services. Activities concerned with the use of all teaching and learning resources, including hardware, and content materials. Educational media are defined as any devices, content materials, methods, or experiences used for teaching and learning purposes. These include printed and nonprinted sensory materials.

2221 Supervision of Educational Media Services. Activities concerned with directing, managing and supervising educational media services. Usually used with program 000.

2222 School Library Services. Activities such as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning the use of the library by students, teachers and other members of the instructional staff; and guiding individuals in their use of library books and materials, whether maintained separately or as part of an instructional materials center. Textbooks will not be charged to this function but rather to the instruction function. Used only with programs 000, 100-300, 600, 700.

2223 Audiovisual Services. Activities such as selecting, preparing, caring for, and making available to members of the instructional staff the equipment, films, filmstrips, transparencies, tapes, TV programs, and similar materials, whether maintained separately or as part of an instructional materials center. Included are activities in the audiovisual center, TV studio, and related work-study areas, and the services provided by audiovisual personnel. Usually used with programs 000, 100-700.

2224 Educational TV and Telecommunications Services. Activities concerned with planning, programming, writing, and presenting educational programs or segments of programs by closed circuit or broadcast television, *or using distance learning or other electronic communication techniques.* Usually used with programs 000, 100-700.

2225 Computer-Related Instruction Services. Activities concerned with planning, programming, writing, and presenting educational projects which have been especially programmed for a computer to be used as the principal medium of instruction. Usually used with programs 000, 100-700.

2229 Other Educational Media Services. Educational media services other than those classified above. Usually used with programs 000, 100-700.

Editor's note: These terms and definitions are mandated by the federal government and may not accurately describe the way the library media program of a given school or district is established.

PROJECT/REPORTING: *The project reporting dimension permits LEAs and AEAs to accumulate expenditures to meet a variety of specialized reporting requirements at local, state, and federal levels.* This four digit code is for projects. The federally funded Elementary and Secondary Education Act or ECIA would be an example. 4200 is the Project/ Reporting Code for Unrestricted grants-in-aid from the Federal Government through the State. For Chapter 2, 4201 is the code for the even fiscal years; 4201 is the code for the odd fiscal years. The project code is used only when such a project is involved. Local projects can also be assigned numbers. School districts use 0000 when no project is involved.

OBJECT: This code, three digits, relates to the service or commodity purchased. Examples are 640 Books and Periodicals (Supplies) and 734 Computers (Property).

600-699 Supplies: Amounts paid for items that are consumed, worn out, or deteriorated through use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances. No specific category for materials has been provided. Refer to the Appendix for the criteria for distinguishing between a supply and an equipment item.

610 General Supplies: Expenditures for all supplies for the operation of the LEA including freight and cartage. A more thorough classification of supply expenditures is achieved by identifying the object with the function - for example, audiovisual supplies or classroom teaching supplies. Used with all functions except 5000.

640 Books and Periodicals. Expenditures for books, textbooks and periodicals prescribed and available for general use, including reference books. This category includes the cost of workbooks, textbook binding or repairs, as well as textbooks which are purchased to be resold or rented. Also recorded here are costs of binding or other repairs to school library books. Used with all functions except 5000.

641 Textbooks: Expenditures for prescribed books which are purchased for students or groups of students, and resold or furnished free to them.

643 Library Books: Expenditures for library books available for general use, including any reference books, even though such reference books may be used solely in the classroom. Also recorded here are costs of binding or other repairs to school library books. [NOTE: The coding system no longer allows books to be a property cost. Instead they are coded as supplies.]

644 Periodicals: Expenditures for periodicals and newspapers available for general use.

650 Software/Magnetic Media

660 Audiovisual Media: Expenditures for filmstrips, slides, videotapes, recordings, etc.

700-799 Property: Expenditures for acquiring fixed assets, including land or existing buildings; improvement of grounds; initial equipment; additional equipment; and replacement of equipment.

730-739 Equipment: Expenditures for the initial, additional, and replacement items of equipment, such as furniture, fixtures and machinery. See the Appendix for the criteria to differentiate supply and equipment items.

734 Computers/Computer Network Equipment: Expenditures for the initial, additional, and replacement items of computer equipment.

739 Other Equipment

A library media budget proposal may include more than one subfunction code. This is true because a library media function should include all of the school's audiovisual services, at least part of the computer services, and may include the educational TV and radio if such components exist. In the example in this document, the "Anytown Junior-Senior High School" includes all audiovisual services, many of the computer services and a distance learning program as part of its library media function. This means that at least four subfunction codes could be used.

Since "Anytown Junior-Senior High School" is assumed to have good basic library media facilities and equipment, no monies from the PPEL Fund are used for the library media programs. Only 11, the "Operating Fund" is used in the sample budget proposal.

A budget proposal for "Anytown Junior-Senior High School" might include the following categories related to the library media program:

Fund	Facility[3]	Function	Prog	Proj	Obj	
11	3972	2220	000	8003[1]	650	Software for Library Mgt. Program
					730	Computer Assisted Library Mgt. Equipment - Initial
11	3972	2222	000	0000	610	Library Supplies
					643	General Library Books
					643	Professional Books
					644	Periodicals and Newspapers
					647	Reference Books
11	3972	2222	000	8001[1]	643	General Library Books
					648[2]	Major Acquisition Books
11	3972	2223	000	0000	662	Records & CDs
					663	Videotapes
					669	Other Media
					680	Audiovisual Repair and Maintenance Supplies
					682	Repair Parts
					731	AV Equipment
					731	AV Equipment (Replacement)
11	3972	2223	000	4201	731	AV Equipment (Chapter 2)
				8001[1]	731	AV Equipment
11	3972	2224	000	8002[1]	731	Equipmen for receiving Distance Learning Programs
11	3972	2225	000	0000	647	Computer Assisted Reference Material
					650	Computer Software

NOTE: In the budget proposal itself, everything on the same budget line should be aggregated. The sample budget does this by providing a object code total.

[1] Locally assigned project code.
[2] Locally assigned object code.
[3]. Locally assigned facility code - last 2 digits

A school or district uses only the codes needed. Remember that there are unused numbers to which the district may assign titles. However, these unused numbers may in the future receive assignments from the federal or state departments of education, at which time you will "lose" them. A table showing the function and object codes most frequently used and giving all assigned and extra numbers for these object codes appears in the appendix. Some school districts may prefer to group everything related to the library media program under one function code.

Budget Components

Library media budget proposals should include proposed expenditures for purchase of student materials, professional materials, supplies and equipment, computers, peripherals, and software appropriate for a specific library media center and for rental and lease of materials and equipment. It should include both maintenance and development components. Maintenance should include planned replacement of materials and equipment and replacement of lost, destroyed or stolen items. Maintenance and replacement are mandated in the School Standards cited earlier. The budget also needs to address telephone and other charges related to doing offsite, computer assisted research.

Development might include growth toward reaching quantitative goals such as those in Iowa's **Plan for Progress in the Library Learning Resource Center in Area Schools** or Iowa's **Plan for Progress in the Library Media Center, PK-12** or the national guidelines published in **Information Power**. Development might also include working toward serving a particular curriculum area better, buying to support a new course or text, or developing a broad area such as materials with a multi-cultural, nonsexist approach. Technology goals for the library media center also need to be considered, for example expansion of a computer circulation system to include a computer catalog or provision for online or CD-ROM data base searching.

The maintenance components should propose a realistic maintenance schedule. For example, a seven to ten year cycle for replacement of projectors and a five year cycle for encyclopedias have frequently been used in school library media programs. Generally, however, serious consideration has not been given to a maintenance cycle for materials beyond encyclopedias nor have reliable schedules been adopted to reflect the decline in use of some technologies and the expansion in use of VCRs, television monitors, computers, laser discs[1], and other recent technology.

Since changes in technology make it difficult to project and since most available equipment life cycles are dated, a schedule is not offered. The following depreciation schedule is adapted from the "Depreciation Schedule for Chapter 1 Equipment" (Chapter I, Bureau of Federal School Improvement, Iowa Department of Education, rev. 1990):

1. Overheads, opaque, filmstrips, projector, etc. -- 5 years
   (student use) -- 3 years
2. Tape recorders, record players, listening stations, etc.
   Over $100 -- 5 years
   Under $100 -- 3 years
3. Carts, all types -- 5 years
4. Computers, CD ROMS, printers, facsimile machines, etc. -- 5 years

While a depreciation schedule is not directly comparable to a replacement cycle, it can provide some guidance. ***Note: Depreciation is never reported as an expenditure or as a reserve in governmental funds.***

[1] Laser discs is a category consisting of - at the moment - audio compact discs (CDs), compact discs read-only-memory (CD-ROMs) and video discs.

It is recommended that school districts establish their own cycles. These are among the somewhat dated sources available for replacement cycles:

> "Amortization and Computerization of the Equipment Budget for Better Administration," by Alan D. Evans and David C. Barrett, **Educational Technology**, pp 31-32, April 1986."
>
> "Feedback (and Lack Thereof), **EPIEgram Equipment**, pp 1-3, December 1984."

Planning The School Library Media Center Budget illustrates a sample replacement formula for proposing funding for materials collection maintenance. Such a formula does not promote automatic discard of materials any more than equipment formulas have promoted such discard. It does, however, suggest that replacement of approximately a given percent of a collection each year would result in more attractive, up-to-date and useful collections. Local adaptations for formats and subject areas may be needed. School districts should develop their own equipment maintenance schedules considering both repair and rate of obsolescence.

The charts shown here demonstrate two, three, five, ten, fifteen, twenty and 33 1/3 year replacement cycles for the minimum materials collection sizes in the **Plan for Progress in the Library Media Center, PK-12**. (See Charts 1, 2, 3, 4, page 8-11). Average costs as published in standard library references are used. They are based on publishers' suggested retail prices. The figures and cycles used may not suit a particular situation. For example, these charts include unbound paperbacks. If prebound paperbacks, rather than regular ones are used, the cost per book would be higher and the cycle for that format could be longer. Discounts and style of binding may also change the prices for individual schools or systems.

A given school's budget may be too small to provide a 10 year cycle, but districts should strive toward shorter cycles or face the presence of aging, and increasingly less serviceable collections. The formula illustrated should offer a planning tool applicable in many situations. Since only sample categories are used, nearly all actual budget proposals would need to consider other categories. It should also be noted that this document does not address such vital concerns as staff and facilities, library media and information services skills and a myriad of other concerns for which a library media specialist needs to plan.

The sample budget beginning on page 18 is an illustration of the technique, not necessarily a practical budget for a given school.

Sample Replacement Cycles

Possible replacement cycles and sample costs for selected library media for elementary, junior high/middle schools, senior high schools and area colleges are given for basic, initial or phase one collections for cycles from two years to thirty-three and one-third years. Replacement cycles will need to reflect the school's program and budget, the format of the materials, and other pertinent concerns. The sample prices are based on information from **Bowker Annual Library and Bookd Trade Almanac**, 1994; **Publishers Weekly**, March 7, 1994; **Library Journal**, April 15, 1994; **School Library Journal**, March 1994 and from jobber and dealer catalogs. Most prices are retail, representing neither discounts nor library binding. Schools are encouraged to use their own average expenditures which will provide a much more accurate basis for estimates. The collection sizes are drawn from **Plan for Progress in the Library Melda Center, PK-12**, 1992 and from **Plan for Progress in the Library/Learning Resource Center. . . Area School**, 1987. Categories for which no quantitative recommendation is made are generally not included. Five year cycles are recommended for encyclopedias on paper. The recommendation for most other print and nonprint reference sources would be preferably each new edition or every other edition.

Chart 1
Elementary Schools
Annual Replacement Levels

Item	Initial Goal	Average Price	2 Year	3 Year	5 Year	10 Year	15 Year	20 Year	3%
Book - Total	8000		4000	2667	1600	800	533	400	240
Hardback		14.45							
Paperback, Mass Market		3.67							
Paperback, Trade		7.87							
Periodicals									
Magazines	25	17.51	25	25	25	25	25	25	25
Newspapers	3		3	3	3	3	3	3	3
Weekly		30.00							
Daily		200.00							
Video Cassettes	750	5.60	375	250	150	75	50	38	23
Filmstrip Set		75.00							
Audio Recordings	750		375	250	150	75	50	38	23
Cassettes		10.47							
CDs		10.00							
Computer Programs	200		100	67	40	20	13	10	6
Commercial		62.50							
AEA		5-10.00							

Sample Replacement Cycles

Possible replacement cycles and sample costs for selected library media for elementary, junior high/middle schools, senior high schools and area colleges are given for basic, initial or phase one collections for cycles from two years to thirty-three and one-third years. Replacement cycles will need to reflect the school's program and budget, the format of the materials, and other pertinent concerns. The sample prices are based on information from **Bowker Annual Library and Bookd Trade Almanac**, 1994; **Publishers Weekly**, March 7, 1994; **Library Journal**, April 15, 1994; **School Library Journal**, March 1994 and from jobber and dealer catalogs. Most prices are retail, representing neither discounts nor library binding. Schools are encouraged to use their own average expenditures which will provide a much more accurate basis for estimates. The collection sizes are drawn from **Plan for Progress in the Library Melda Center, PK-12**, 1992 and from **Plan for Progress in the Library/Learning Resource Center. . . Area School**, 1987. Categories for which no quantitative recommendation is made are generally not included. Five year cycles are recommended for encyclopedias on paper. The recommendation for most other print and nonprint reference sources would be preferably each new edition or every other edition.

Chart 2
Junior High/MiddleSchools
Annual Replacement Levels

Item	Initial Goal	Average Price	2 Year	3 Year	5 Year	10 Year	15 Year	20 Year	3%
Book - Total	10000		5000	3334	2000	1000	667	500	300
Hardback, 7-up		15.62							
Hardback, General		32.44							
J.Paperback, Mass Market		3.67							
J.Paperback, Trade		7.87							
Paperback, Mass Market		5.70							
Paperback, Trade		19.24							
Periodicals									
Magazines	50	31.24	50	50	50	50	50	50	50
Newspapers	3		3	3	3	3	3	3	3
Weekly		30.00							
Daily		200.00							
Video Cassettes	1000	5.60	500	334	200	100	67	50	30
Filmstrip Set		75.00							
Audio Recordings	750		375	250	150	75	50	38	23
Cassettes		10.47							
CDs		10.00							
Computer Programs	200		100	67	40	20	13	10	6
Commercial		72.25							
AEA		5-10.00							

Sample Replacement Cycles

Possible replacement cycles and sample costs for selected library media for elementary, junior high/middle schools, senior high schools and area colleges are given for basic, initial or phase one collections for cycles from two years to thirty-three and one-third years. Replacement cycles will need to reflect the school's program and budget, the format of the materials, and other pertinent concerns. The sample prices are based on information from **Bowker Annual Library and Bookd Trade Almanac**, 1994; **Publishers Weekly**, March 7, 1994; **Library Journal**, April 15, 1994; **School Library Journal**, March 1994 and from jobber and dealer catalogs. Most prices are retail, representing neither discounts nor library binding. Schools are encouraged to use their own average expenditures which will provide a much more accurate basis for estimates. The collection sizes are drawn from **Plan for Progress in the Library Melda Center, PK-12**, 1992 and from **Plan for Progress in the Library/Learning Resource Center. . . Area School**, 1987. Categories for which no quantitative recommendation is made are generally not included. Five year cycles are recommended for encyclopedias on paper. The recommendation for most other print and nonprint reference sources would be preferably each new edition or every other edition.

Chart 3
Senior High Schools
Annual Replacement Levels

Item	Initial Goal	Average Price	2 Year	3 Year	5 Year	10 Year	15 Year	20 Year	3%
Book - Total	12000		6000	4000	2400	1200	800	600	360
Hardback, 7-up		15.62							
Hardback, General		32.44							
J.Paperback, Mass Market		3.67							
J.Paperback, Trade		7.87							
Paperback, Mass Market		5.70							
Paperback, Trade		19.24							
Periodicals									
Magazines, School	75	31.24	75	75	75	75	75	750	75
U. S.School & Public		40.50							
Non U.S.School/Public		117.00							
Newspapers	4		4	4	4	4	4	4	4
Weekly		30.00							
Daily		200.00							
Video Cassettes	1000	5.60	500	334	200	100	67	50	30
Filmstrip Set		75.00							
Audio Recordings	750		375	250	150	75	50	38	23
Cassettes		10.47							
CDs		10.00							
Computer Programs	250		125	83	50	25	17	13	8
Commercial		72.25							
AEA		5-10.00							

Sample Replacement Cycles

Possible replacement cycles and sample costs for selected library media for elementary, junior high/middle schools, senior high schools and area colleges are given for basic, initial or phase one collections for cycles from two years to thirty-three and one-third years. Replacement cycles will need to reflect the school's program and budget, the format of the materials, and other pertinent concerns. The sample prices are based on information from **Bowker Annual Library and Bookd Trade Almanac**, 1994; **Publishers Weekly**, March 7, 1994; **Library Journal**, April 15, 1994; **School Library Journal**, March 1994 and from jobber and dealer catalogs. Most prices are retail, representing neither discounts nor library binding. Schools are encouraged to use their own average expenditures which will provide a much more accurate basis for estimates. The collection sizes are drawn from **Plan for Progress in the Library Melda Center, PK-12**, 1992 and from **Plan for Progress in the Library/Learning Resource Center. . . Area School**, 1987. Categories for which no quantitative recommendation is made are generally not included. Five year cycles are recommended for encyclopedias on paper. The recommendation for most other print and nonprint reference sources would be preferably each new edition or every other edition.

Chart 4
Area Schools/Community Colleges
Annual Replacement Levels

Item	Initial Goal	Average Price	2 Year	3 Year	5 Year	10 Year	15 Year	20 Year	3%
Book - Total	20000		10000	6667	4000	2000	1334	1000	600
Hardback, 7-up		15.62							
Hardback, General		32.44							
J.Paperback, Mass Market		3.67							
J.Paperback, Trade		7.87							
Paperback, Mass Market		5.70							
Paperback, Trade		19.24							
Periodicals									
U. S.School & Public		40.50							
College		236.91							
Newspapers	4		4	4	4	4	4	4	4
Weekly		30.00							
Daily		200.00							
Video Cassettes	1000	5.60	500	334	200	100	67	50	30
Filmstrip Set		75.00							
Audio Recordings	750		375	250	150	75	50	38	23
Cassettes		10.47							
CDs		10.00							
Computer Programs	250		125	83	50	25	17	13	8
Commercial		72.25							
AEA		5-10.00							

SAMPLE BUDGET

A budget proposal should be related to long and short range planning, maintenance and development. It might include or refer to the library media center's long and short range plans following the **Plan for Progress** and **Information Power** mentioned earlier. If it must be adjusted, the library media specialist needs to be involved.

The sample budget proposal suggested here is for "Anytown Junior-Senior High School". It assumes a student enrollment of 500. It would be supported by a five year plan and an annual report. The distance learning lab at Anytown is new and well furnished so no equipment is included in this budget. Telephone services for the Library Media Center - including on-line charges - are part of general expenses not charged to the library budget. ***This is not meant to be the budget for an actual school!***

1996-1997 LIBRARY MEDIA BUDGET PROPOSAL
ANYTOWN JUNIOR-SENIOR HIGH SCHOOL
September 15, 1995

Maintenance Budget Goals

To maintain the present materials collections on a 15 year cycle.
To maintain the professional materials collection on a 10 year cycle.
To maintain printed reference sets on a 5 year cycle.
To maintain paperbacks on a two year cycle.
To maintain computer programs & computer assisted programs on a 3 year cycle.
To maintain continuations and periodical holdings.
To maintain equipment holdings according to plan on file.
To maintain distance learning lab as viable, forward-looking electronic classroom.

Code	Item	Size	Cycle	Level	No.	Individual Cost	TOTAL
11-2222-000-0000-610	Supplies	for 500 pupils	1 yr		500	3.00	*1500.00
11-2222-000-0000-643	**Library Books**						
	Hardbacks	9000	15 yr	JH	300	$15.62	$4686.00
				SH	300	32.44	9732.00
	Paperbacks	3000	2 yr		1500	5.70	8550.00
	Lost Books	.005%	1 yr		60	32.44	1946.40
Object Code Total							*24914.40
11-2222-000-0000-644	**Periodicals**						
	Newspapers, Daily	2	1 yr		2	200.00	400.00
	Newspapers, Weekly	2	1 yr		2	50.00	100.00
	Magazines	75	1 yr		75	31.34	2343.00
	Magazines, Prof.	15	1 yr		15	43.42	651.30
Object Code Total							*3494.30
11-2222-000-0000-647	**Reference Materials**						
	Encyclopedias on paper	5 sets	5 yr		1 set	1000.00	1000.00
	Continuations						1000.00
	Computer asstd Reference		1 yr		1 subs	2500.00	2500.00
	Professional Books	200	10 yr		20	38.74	774.80
Object Code Total							*5274.80
11-2223-000-0000-430	**Equipment Repair & Maintenance**				35	50.00	*1750.00
11-2223-000-0000-650	**Computer Programs**	100	3 yr		34	73.36	*2456.50
11-2223-000-0000-662	**Records & CDs**	1000	10 yr		100	15.00	*1500.00
11-2223-000-0000-663	**Video cassettes, discs**	500	10 yrs		50	25.00	*1250.00
11-2223-000-0000-730	**Equipment - Replacement**						
	VCR & 31" Monitor				1	1600.00	1600.00
	Overhead Projector				1	350.00	350.00
	Cassette Recorders				5	60.00	300.00
	Slide Projector				1	450.00	450.00
Object Code Total							*2700.00
TOTAL MAINTENANCE							**44840.00**

Development Budget Goals:

To meet five year collection goals to establish or expand video cassette, slide and computer-related software.
To improve multicultural, nonsexist holdings.
To support new social studies curriculum in international relations.
To add CD-ROM and other Nonprint Reference Material.
To support the integration of special students.

Code	Item	No.	Individual Cost	TOTAL
11-2222-000-0000-644	**Magazines**			
	International Relations	5	$31.42	$157.10
	MCNS	5	31.42	157.10
Object Code Total				*314.20
11-2223-000-0000-650	**Computer Programs - expand to 350 in 5 years**			
	Library Mgt	1	3000.00	3000.00
	Commercial Programs (75)	15	72.25	1083.75
	Thru' AEAMC (275)	55	5.00	275.00
Object Code Total				*4358.75
11-2223-000-0000-662	**CD-ROM and other Nonprint Reference**	5	200.00	*1000.00
11-2223-000-0000-663	**Videotapes - expand to 1000 in 5 years**			
	Recorded by AEAMC	100	10.00	*1000.00
11-2223-000-0000-664	**Slides - sets**	10	50.00	500.00
11-2223-000-0000-731	**Equipment -Initial**			
	Color LCD Unit	2	1500.00	3000.00
	Camcorder	1	1000.00	1000.00
	CD-ROM Player	1	500.00	500.00
	TV/VCR Combination -CC	1	900.00	900.00
Object Code Total				*5400.00
11-2223-000-0000-734	**Equipment - Additional**			
	Microcomputer & Peripherals	1	2200.00	2200.00
	Server for minilab	1	2200.00	2200.00
Object Code Total				*4400.00
11-2222-000-4201-643	**Library Books**			
	MCNS/Int.Rel			
	Hardback	50	32.44	1622.00
	Paperback	35	5.70	199.,50
Object Code Total				*1871.00
11-2223-000-8002-731	**Equipment - Additional**			
	VCR & 31" Monitor	1	1600.00	*1600.00
11-2223-000-8002-734	**Computers & Components**	2	2200.00	*4400.00
TOTAL Developmental Budget				**24843.95**
GRAND TOTAL				**65279.45**

SUMMARY OF SAMPLE BUDGET

Local Funds		
Maintenance	$42,135.00	$84.27 per student
Development	12,322.95	$24.64 per student
Total Local Funds	$54,457.95	$108.92 per student
Other Funds		
Federal Funds	1,821.50	$3.64 per student
PTA Fund Raiser	6,000.00	$12.00 per student
Total Other	7,821.50	$15.64 per student
Grand Total	$62,279.45	$124.56 per student

Budget Template

Budget proposals need to be made in the format used by the school and school district. The Sample Budget (pp 12 & 13) included the goals which guided the budget development. It is recommended that budget development be based on local goals.

Most schools or school districts will include staff in their program budgets. Since staff salaries are not usually within the purview of school library media staff they were not included in the Sample Budget. However, the codes are given on page 20 as Object Code Numbers 100-199 and benefits 200-299.

The order used for a code entry is explained on page 5 and the different codes are in the Appendix beginning on page 19.

11-172-740-000-431	The first number is the Fund Code, usually 11 for the Operating Fund.
11-172-740-000-434	The second number is the school's identification number.
11-172-740-000-434	The third set of numbers relate to the program. These are generally Library and Other Educational Media Services, 740-749, Audiovisual Services, 750-759, Educational TV & Radio, 760-769, and Computer Related Instruction, 770-779.
11-172-740-000-431	The fourth set of numbers is the project code. For regular local budget funds this code is represented by 000 or omitted. The most likely project codes for the library media program would be for the Federal Funds the Department administers which impact library media centers, frequently coded as 705. Privately acquired gifts and grant projects are given a number between 300-499.
11-172-740-000-431	The final code in the series is the object code and indicates what specific item or service will be provided.

In using the template the column labeled "Item" would generally be the title of the specific object code. The size column would indicate the size of the collection for which the budget is prepared. This column would be left blank where not related. The cycle column would be used only for categories in the collection where a uniform replacement cycle has been established. The level column would be used only when more than one level is served by the library media center for whom the budget is prepared, and then, only if there is a significant difference in cost for given categories.

The number column is the result of dividing the size column by the cycle column. The individual cost column would contain the locally determined individual item cost of the category. This figure would probably be based on past expenditures or bids. It is important to remember that the figures used in the sample are based on publishers' recommended retail prices. They address neither discounts nor library binding for books. The local figure should consider both. The number column is multiplied by the individual cost column to produce the total cost for that category.

It is recommended that the budget be divided into a Maintenance Budget, essentially addressing maintaining the current status, and a Development Budget which would initiate, add, expand to address new curriculum directions, new course guides, new texts, etc.

BUDGET TEMPLATE

A budget proposal should be related to long and short range planning, maintenance and development. It might include or refer to the library media center's long and short range plans following the **Plan for Progress** and **Information power** mentioned earlier. If it must be adjusted, the library media specialist needs to be involved.

The budget template suggested here may be useful to guide completion of a local budget. A local school or district would probably drop some codes and add some codes or other detail.

_____LIBRARY MEDIA BUDGET PROPOSAL
year

.....
name of school

_____

date

Maintenance Budget Goals

Code	Item	Size	Cycle	Level	No.	Individual Cost	TOTAL

Code	Item	Size	Cycle	Level	No.	Individual Cost	TOTAL

BUDGET TEMPLATE CONTINUED

Development Budget Goals:

Code	Item	No.	Individual Cost	TOTAL

Code	Item	No.	Individual Cost	TOTAL

APPENDIX

Codes

Typically Used in Library Media Programs
from
Uniform Financial Accounting for Iowa LEAs, 1991

Fund Codes

11	Operating Fund
42	Capital Projects Fund (basically for new construction)
48	PPEL Fund (basically sites, new construction, remodeling and expensive single units of equipment)

Level of Instruction Codes

00	District
10	Elementary School
20	Middle School
30	Secondary
31	Junior High
32	Senior High
39	Other Secondary (e.g. 7-12)

Operational Unit

LEAs add two locally assigned numbers to the Levels of Instruction Codes to identify attendance centers.

Function Codes

2220	Support Services - Educational Media
2221	Supervision of Educational Media Services
2222	School Library
2223	Audiovisual
2224	Educational Television/Telecommunication
2225	Computer-Related Instruction
2229	Other Educational Media Services

Project Code

Most Project Codes are assigned by the state for federal or state funded projects. School districts may, and frequently do, use locally assigned project codes when otherwise unrelated expenditures need to be associated or linked. Most sections of the expenditure plan will not have a project code. This should be indicated by using 0000.

The number 420X is used in the examples in this document to indicate school library resources, instructional materials and equipment purchased through Federal, State and Local Partnership for Educational Improvement, Chapter 2 because that is the code for income from that source. 4201 is used for even fiscal year projects; 4202 for odd fiscal year projects.

Object Codes

100	Personnel Services - Salaries
110	Official/Administrative (Superintendent, Principal, Supervisor; Board Officers)
120	Professional -Educational (Teacher, Curriculum Specialists, Counselors, Library Media Specialists)
140	Technical (LPN, aides, interns, computer operators)
150	Office/Clerical (Secretary, clerk, bookkeeper)
158	Student Employee

Object Codes. Continued

200-299 Employee Benefits
210 Group Insurance
211 Disability Insurance
213 Life Insurance
220 FICA (Social Security) - Emmployer's Share
230 Retirement Contributions
231 Public Employee Retirement (IPERS)
235 Local Retirement
250 Unemployment Compensation
260 Worker's Compensation
270 Health Benefits
290 Other Employee Benefits
300 Purchased Professional and Technical Services
320 Professional-Educational
325 Small Media Lease (AEA)
340 Technical
342 Film Processing
430 Repair and Maintenance Services
433 Equipment
530 Communications
532 Telephone/FAX
534 Data Processing Communication
600-699 Supplies
610 General Supplies
611 Office Supplies
612 Instructional Supplies
613 Professional
614 Data Processing
420-429 Textbooks
640 Books and Periodicals
641 Textbooks
642 Consumable Workbooks
643 Library Books, including Professional Books,
644 Periodicals, including Newspapers, Magazines, Directories
645 Textbook Substitutes other than software
647 Reference / Research Material
649 Reading is Fundamental
650 Software/Magnetic Media
651 Textbook Substitutes
660 Audiovisual Media
661 Films
662 Optical Media (CD ROMS, Video Disks)
663 Videotapes
664 Slides
669 Other Media
680 Repair and Maintenance Supplies
681 Lubricants
682 Repair Parts
683 Maintenance Supplies
684 Cleaning Products
690 AEA Media Collections
691 Books
692 Periodicals
693 Reference/Research Materials
694 Films
695 Videotapes
696 Optical Media (CD ROMS, Videodisks)
697 Computer Software
699 Other Media
700-799 Property
730-739 Equipment/Machinery/Furniture
731 Machinery
733 Furniture and Fixtures
734 Computers
739 Other Equipment

NOTE: Computer equipment and software for strictly classroom purposes such as business office labs and Computer Assisted Drawing (CAD) programs for shop would use function 1000. Library Media Center computer equipment and software would use function 2222. Labs operated for general student use, especially in conjunction with the library media center may be assigned differently in different districts based on the individual facts or circumstances.